

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; margin-top: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="margin-top: 10px;"> CITY OF <u>Newton</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center; margin-top: 10px;"> 16205000800000 City of Newton PO Box 399 Newton, IA 50208 </div> <div style="text-align: center; margin-top: 10px;"> <small>(Please correct any error in name, address, and ZIP Code)</small> </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	7,047,460		7,047,460	7,063,075
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	7,047,460		7,047,460	7,063,075
Delinquent property taxes	0		0	0
TIF revenues	2,508,520		2,508,520	2,312,460
Other city taxes	1,874,547	0	1,874,547	1,821,099
Licenses and permits	339,563	0	339,563	341,450
Use of money and property	122,962	63,742	186,704	164,275
Intergovernmental	3,630,524	0	3,630,524	4,782,146
Charges for fees and service	1,842,909	8,518,051	10,360,960	9,221,350
Special assessments	25,461	0	25,461	40,000
Miscellaneous	823,743	196,563	1,020,306	592,723
Other financing sources	4,102,045	100,150	4,202,195	8,115,275
Total revenues and other sources	22,317,734	8,878,506	31,196,240	34,453,853
Expenditures and Other Financing Uses				
Public safety	6,573,414	0	6,573,414	6,843,051
Public works	3,331,047	0	3,331,047	3,356,034
Health and social services	0	0	0	0
Culture and recreation	2,103,714	0	2,103,714	2,171,052
Community and economic development	1,974,729	0	1,974,729	3,079,104
General government	1,214,458	0	1,214,458	1,338,238
Debt service	3,033,808	0	3,033,808	3,046,817
Capital projects	4,681,791	0	4,681,791	6,559,500
Total governmental activities expenditures	22,912,961	0	22,912,961	26,393,796
Business type activities	0	8,095,636	8,095,636	8,697,291
Total ALL expenditures	22,912,961	8,095,636	31,008,597	35,091,087
Other financing uses, including transfers out	3,693,070	449,821	4,142,891	3,518,575
Total ALL expenditures/And other financing uses	26,606,031	8,545,457	35,151,488	38,609,662
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,288,297	333,049	-3,955,248	-4,155,809
Beginning fund balance July 1, 2015	14,192,390	10,904,330	25,096,720	25,096,720
Ending fund balance June 30, 2016	9,904,093	11,237,379	21,141,472	20,940,911

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 24,657,465
Revenue debt	\$ 2,906,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 40,712,252

CERTIFICATION
 THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/29/16	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lisa Frasier	Telephone →	Area Code (641) 792-2787	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/22/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF Newton						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,754,790	2,535,755		756,915			7,047,460			7,047,460	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	3,754,790	2,535,755		756,915	0		7,047,460		T01	7,047,460	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	3,754,790	2,535,755		756,915	0	0	7,047,460			7,047,460	6
7	TIF revenues			2,508,520				2,508,520		T01	2,508,520	7
8	Other city taxes											
8	Utility tax replacement excise taxes	94,271	63,457		16,095			173,823		T15	173,823	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	327,202						327,202		T19	327,202	13
14	Other local option taxes		1,373,522					1,373,522		T09	1,373,522	14
15	TOTAL OTHER CITY TAXES	421,473	1,436,979	0	16,095	0	0	1,874,547	0		1,874,547	15
16	Section B - LICENSES AND PERMITS	339,563						339,563		T29	339,563	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	15,129	13,299	5,446	1,894	26,858		62,626	31,743	U20	94,369	18
19	Rents and royalties	60,336						60,336	31,999	U40	92,335	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	75,465	13,299	5,446	1,894	26,858	0	122,962	63,742		186,704	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	133,212				1,071,468		1,204,680		B89	1,204,680	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	133,212	0	0	0	1,071,468	0	1,204,680	0		1,204,680	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,885,078					1,885,078		C46	1,885,078	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	13,718				7,050		20,768		C89	20,768	49
50	Iowa Department of Transportation	20,046						20,046		C89	20,046	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	145,396	99,142		32,198			276,736		C89	276,736	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	179,160	1,984,220	0	32,198	7,050	0	2,202,628	0		2,202,628	60
61												61
62	Local grants and reimbursements											62
63	County contributions	56,516						56,516			56,516	63
64	Library service	55,566						55,566		D89	55,566	64
65	Township contributions	111,134						111,134		D89	111,134	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	223,216	0	0	0	0	0	223,216	0		223,216	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	535,588	1,984,220	0	32,198	1,078,518	0	3,630,524	0		3,630,524	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	3,909,940	A91	3,909,940	73
74	Sewer							0	2,581,414	A80	2,581,414	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	5,476						5,476		A60	5,476	77
78	Airport	11,582						11,582		A01	11,582	78
79	Landfill/garbage	770,132						770,132	1,686,673	A81	2,456,805	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	3,724						3,724		A89	3,724	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	13,785						13,785		A89	13,785	92				
93	Ambulance charges	810,227						810,227		A89	810,227	93				
94	Sidewalk street repair charges	815						815		A44	815	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	84,065						84,065		A03	84,065	98				
99	Library charges	10,460						10,460		A89	10,460	99				
100	Park, recreation, and cultural charges	98,635						98,635	340,024	A61	438,659	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Fire Hazmat, City Garage	34,008						34,008			34,008	103				
104	TOTAL CHARGES FOR SERVICE	1,842,909	0	0	0	0	0	1,842,909	8,518,051		10,360,960	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	19,880			5,581			25,461		U01	25,461	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	50,492		416,968		24,334		491,794		U99	491,794	108				
109	Deposits and sales/fuel tax refunds	8,293						8,293	1,524	U99	9,817	109				
110	Sale of property and merchandise	28,099						28,099	154,609	U11	182,708	110				
111	Fines	68,062						68,062		U30	68,062	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	53,681	12					53,693			53,693	114				
115	Seizures	8,000						8,000			8,000	115				
116	Misc Income	10,329	27,135	4,478				41,942	18,110		60,052	116				
117	Fireworks	11,018						11,018			11,018	117				
118	Insurance Contributions/Employees/Retirees		112,842					112,842	18,504		131,346	118				
119	Golf Gift Cards							0	3,816		3,816	119				
120	TOTAL MISCELLANEOUS	237,974	139,989	421,446	0	24,334	0	823,743	196,563		1,020,306	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	7,227,642	6,110,242	2,935,412	812,683	1,129,710	0	18,215,689	8,778,356		26,994,045	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	34,208	17,373				7,573	59,154	150	NR	59,304	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	758,765	494,725			112,000		1,365,490	100,000		1,465,490	127				
128	Internal TIF loans and transfers in	482,316	55,726		2,139,359			2,677,401			2,677,401	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,275,289	567,824	0	2,139,359	112,000	7,573	4,102,045	100,150		4,202,195	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,502,931	6,678,066	2,935,412	2,952,042	1,241,710	7,573	22,317,734	8,878,506		31,196,240	132				
133												133				
134	Beginning fund balance July 1, 2015	2,323,960	3,414,526	466,551	88,147	7,402,924	496,282	14,192,390	10,904,330		25,096,720	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,826,891	10,092,592	3,401,963	3,040,189	8,644,634	503,855	36,510,124	19,782,836		56,292,960	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,889,265	1,242,005					3,131,270		E62	3,131,270	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	22,881						22,881		E89	22,881	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,833,015	1,415,464					3,248,479		E24	3,248,479	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	102,059	22,496					124,555		E66	124,555	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	39,054						39,054		E32	39,054	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	7,175						7,175		E89	7,175	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,893,449	2,679,965		0	0	0	6,573,414			6,573,414	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	17,790	818,303					836,093		E44	836,093	42
43	Purchase of land and equipment		119,462					119,462		G44	119,462	43
44	Construction		256,073					256,073		F44	256,073	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	208,565	-2,724					205,841		E44	205,841	48
49	Traffic control safety — Current operation	67,292	4,938					72,230		E44	72,230	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		218,573					218,573		E44	218,573	52
53	Purchase of land and equipment		190,004					190,004		G44	190,004	53
54	Highway engineering — Current operation	143,702	68,814					212,516		E44	212,516	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		57,713					57,713		E81	57,713	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	72,873						72,873		E01	72,873	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	785,922						785,922		E81	785,922	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	196,235	107,512					303,747		E89	303,747	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,492,379	1,838,668		0	0	0	3,331,047			3,331,047	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Newton						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	671,217	401,070					1,072,287		E52	1,072,287	122
123	Purchase of land and equipment	26,800						26,800		G52	26,800	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	280,274	339,968					620,242		E61	620,242	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	113,793	13,486					127,279		E61	127,279	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	166,970	59,636					226,606		E03	226,606	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		30,500					30,500		E61	30,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,259,054	844,660		0	0	0	2,103,714			2,103,714	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	43,164	7,360					50,524		E89	50,524	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	129,551	41,046					170,597		E89	170,597	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	186,030	66,981					253,011		E29	253,011	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	262,170	548,908	170,000				981,078		E89	981,078	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			519,519				519,519		E89	519,519	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	620,915	664,295	689,519	0	0	0	1,974,729			1,974,729	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	261,702	57,622					319,324		E29	319,324	160
161	Purchase of land and equipment	4,732						4,732		G29	4,732	161
162	Clerk, Treasurer, financial administration — Current operation	381,937	109,491					491,428		E23	491,428	162
163	Purchase of land and equipment	5,592						5,592		G23	5,592	163
164	Elections — Current operation	4,453						4,453		E89	4,453	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	105,787						105,787		E25	105,787	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	125,638						125,638		E31	125,638	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	157,504						157,504		E89	157,504	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,047,345	167,113	0	0	0	0	1,214,458			1,214,458	176
177	Section G — DEBT SERVICE				3,033,808			3,033,808			3,033,808	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,033,808	0	0	3,033,808			3,033,808	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						4,681,791		4,681,791			4,681,791	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	4,681,791	4,681,791			4,681,791	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,681,791	0	4,681,791			4,681,791	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,313,142	6,194,701	689,519	3,033,808	4,681,791	0	22,912,961			22,912,961	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							3,740,328		E91	3,740,328	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							1,568,733		E80	1,568,733	201
202	Purchase of land and equipment							20,240		G80	20,240	202
203	Construction							526,689		F80	526,689	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							820,403		E81	820,403	216
217	Purchase of land and equipment							495,898		G81	495,898	217
218	Construction							66,414		F81	66,414	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								349,557		349,557	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Golf								507,374		507,374	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,095,636		8,095,636	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,313,142	6,194,701	689,519	3,033,808	4,681,791	0	22,912,961	8,095,636		31,008,597	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	112,000	903,669					1,015,669	449,821		1,465,490	255
256	Internal TIF loans/repayments and transfers out			2,677,401				2,677,401			2,677,401	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	112,000	903,669	2,677,401	0	0	0	3,693,070	449,821		4,142,891	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,425,142	7,098,370	3,366,920	3,033,808	4,681,791	0	26,606,031	8,545,457		35,151,488	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						503,855	503,855			503,855	263
264	Restricted	11,572	2,994,222	35,043	6,381	3,962,843		7,010,061			7,010,061	264
265	Committed							0			0	265
266	Assigned	259,596						259,596			259,596	266
267	Unassigned	2,130,581						2,130,581			2,130,581	267
268	Total Governmental	2,401,749	2,994,222	35,043	6,381	3,962,843	503,855	9,904,093			9,904,093	268
269	Proprietary								11,237,379		11,237,379	269
270	Total ending fund balance June 30, 2016	2,401,749	2,994,222	35,043	6,381	3,962,843	503,855	9,904,093	11,237,379		21,141,472	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,826,891	10,092,592	3,401,963	3,040,189	8,644,634	503,855	36,510,124	19,782,836		56,292,960	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Newton Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	8,422,118
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 3,166,000	29U	39U 260,000	49U	49U	49U 2,906,000	49U	I89	81,642
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Bonds	19U 26,190,000	29U	39U 2,440,000	49U	49U	49U	49U 23,750,000	I89	590,809
11. Development Agreements	19U 1,492,956	29U	39U 585,491	49U	49U	49U	49U 907,465	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	30,848,956	0	3,285,491	0	0	2,906,000	24,657,465	672,451	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	814,245,031	x .05 = \$	40,712,252		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	21,141,472 21,141,472						
REMARKS									
V98									